

SENATOR WEHRBEIN: Madam Speaker and members, if I understand the issue, and Senator Hall raised a question, but I...I really can't see that there's a problem in the issue you were raising, mainly because it doesn't stray much from what we really have done in the past in terms of assessing penalties and...and then ultimately forgiving all or part if they want. And, as I read the whole page, especially on page 2 and again on page 5, and that leading into it, where it says, you shall add a penalty, and so forth, and it says then on line 10, on page 2, for the purpose of this section you add up all the penalties, you notify the taxpayer, and then notify them, and then you go into the line 17 where it says the county assessor may, with the approval of the County Board of Equalization, waive all or part of the penalty assessed. So there's "may" language there. It only uses "shall" down below where we made the change. The other issue is, I think practically speaking, I recognize that the county boards have some flexibility, they may be interpreted across the state. On the other hand, we're dealing with their property tax base. And I can't think that they're going to be that unequal or unfair or lenient just because of who people are or otherwise anymore than it's been for the last whatever years in Nebraska. They need...their need to raise money for local government is still going to be paramount and they can't really afford to be lenient in interpretation of these statutes because they may or may not agree with the policy that we ultimately come with or whatever. They're going to have to look out for their own tax base. And so I can't see that any of this section strays that far from what not only have we been practicing the last many years in Nebraska with the personal property and the property tax base but that there really isn't that much change in here except in this particular one line which is the failure to report the last three years because we haven't had any. So I am comfortable with the way it reads in this first division of this particular amendment. And, unless I can be proven different, I'm going to support it as it is.

SPEAKER BAACK PRESIDING

SPEAKER BAACK: Thank you, Senator Wehrbein. Senator Bernard-Stevens. Senator Warner.

SENATOR WARNER: Mr. President and members of the Legislature, again this is not...we're not dealing with a new section of law, it's the old section of law that is in existence. But if...if, because of LB 829 passage, if we retain this language that's